

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
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BH S&B HOLDINGS LLC, <u>et al.</u> ,	: Case No.: 08-14604 (MG)
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Debtors.	: Jointly Administered
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**SECOND ORDER GRANTING DEBTORS' AND COMMITTEE'S JOINT  
FIRST OMNIBUS OBJECTION TO ADMINISTRATIVE CLAIMS  
(Duplicate or Superseded Administrative Claims)**

Upon the joint first omnibus objection (the "Objection")<sup>1</sup> of the Debtors and the Committee to the administrative claims set forth in Exhibit A to the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and the Court having found that good and sufficient cause exists for granting the Objection to the extent set forth herein; and upon the record of these Chapter 11 cases and the hearings held on October 1, 2009 and November 3, 2009, to consider the Objection; and the Court having entered the first Order Granting Debtors' and Committee's Joint First Omnibus Objection to Administrative Claims on October 9, 2009; and it appearing that the Duplicate Claims listed on Exhibit A hereto were either filed against the same debtors, for the same dollar amount, and on account of the same obligation as the corresponding surviving claims or were filed against different debtors but are otherwise identical; and it appearing that the Superseded Claims listed on Exhibit A hereto have either

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meaning set forth in the Objection.

been amended or superseded by their respective surviving claims; and it appearing that the relief granted herein is appropriate in the context of these cases and in the best interests of the Debtors and their respective estates, their creditors, and all other parties-in-interest; and it appearing that notice of the Objection was adequate and proper under the circumstances of these cases, and it appearing that no other or further notice need be given; it is hereby

ORDERED that the Duplicate Claims and the Superseded Claims listed on Exhibit A hereto are hereby disallowed and expunged; and it is further

ORDERED that a further hearing to consider the relief requested in the Objection as it relates to administrative claim numbers 518 through 524 will be held on December 16, 2009 at 10:00 AM; and it is further

ORDERED that nothing in the Objection or this Order shall be construed as a waiver of the Debtors' or the Committee's right to object to any surviving claims on other grounds or to amend the Objection; and it is further

ORDERED that the Debtors and the Committee are authorized to take all actions necessary to effectuate the terms of this Order; and it is further

ORDERED that the terms and conditions of this Order shall be immediately enforceable and effective upon its entry; and it is further

ORDERED that the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York  
November 16, 2009

/s/ Martin Glenn  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**Duplicate Claims<sup>1</sup> or Superseded Claims<sup>2</sup>**

<b>Claimant Name</b>	<b>Claim No.</b>	<b>Date Filed</b>	<b>Reason for Disallowance</b>	<b>Surviving Claim No.</b>	<b>Mailing Address</b>	<b>Admin Claim Amount</b>	<b>Asserted Nature</b>	<b>Debtor Name</b>
Bexar County, TX	149	1/28/2009	Duplicate Claim	54	David G. Aelvoet Linebarger Goggan Blair & Sampson LLP 711 Navarro, Suite 300 San Antonio, TX 78205	\$37,085.02	Administrative Priority	BH S&B Holdings LLC
Evergreen I Associates LLC	398	3/16/2009	Superseded Claim	376	John P. Newman, Esq. Newman & Simpson, LLP 32 Mercer St. Hackensack, NJ 07601	\$17,774.91	Administrative Priority	BH S&B Holdings LLC
Fort Bend County, TX	146	1/26/2009	Duplicate Claim	30	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$2,079.00	Administrative Priority	BH S&B Holdings LLC
Fort Bend County, TX	204	1/21/2009	Duplicate Claim	30	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$2,079.00	Administrative Priority	BH S&B Holdings LLC

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<sup>1</sup> The grounds to objecting to each duplicate claim can be found on pages 2-4 of the Objection.

<sup>2</sup> The grounds to objecting to each superseded claim can be found on pages 2-4 of the Objection.

Claimant Name	Claim No.	Date Filed	Reason for Disallowance	Surviving Claim No.	Mailing Address	Admin Claim Amount	Asserted Nature	Debtor Name
Harris County, TX, et al.	205	1/21/2009	Duplicate Claim	31	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$29,978.52	Administrative Priority	BH S&B Holdings LLC
Harris County, TX, et al.	209	1/26/2009	Duplicate Claim	31	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$29,978.52	Administrative Priority	BH S&B Holdings LLC
Katy ISD	207	1/21/2009	Duplicate Claim	29	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$6,350.66	Administrative Priority	BH S&B Holdings LLC
Katy ISD	208	1/26/2009	Duplicate Claim	29	John P. Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253-3064	\$6,350.66	Administrative Priority	BH S&B Holdings LLC
Kawasaki Kisen Kaisha Ltd. and "K" Line America, Inc.	500	3/26/2009	Duplicate Claim	474	Daniel K. Astin, Esq. Ciardi Ciardi & Astin 919 N. Market St., Suite 700 Wilmington, DE 19801	\$19,650.00	Administrative Priority	Fashion Plate Licensing LLC
Macerich Valley View Limited Partnership	402	3/12/2009	Superseded Claim	355	Dustin Branch 2029 Century Park East, 25 <sup>th</sup> Floor Los Angeles, CA 90067	\$28,324.24	Administrative Priority	BH S&B Holdings LLC
State Tax Assessor for the Maine Bureau of Revenue Services	647	4/14/2009	Duplicate Claim	646	Stanley D Campbell, Deputy Director Compliance Division, Bureau of Revenue Services 24 State House Station Augusta, ME 04333-0024	\$689.82	Administrative Priority	BH S&B Holdings LLC

<b>Claimant Name</b>	<b>Claim No.</b>	<b>Date Filed</b>	<b>Reason for Disallowance</b>	<b>Surviving Claim No.</b>	<b>Mailing Address</b>	<b>Admin Claim Amount</b>	<b>Asserted Nature</b>	<b>Debtor Name</b>
SDG Macerich Properties, L.P.	399	3/13/2009	Superseded Claim	356	Dustin Branch 2029 Century Park East, 25 <sup>th</sup> Floor Los Angeles, CA 90067	\$31,145.87	Administrative Priority	BH S&B Holdings LLC
Commissioner of Revenue of the State of Tennessee	156	2/2/2009	Superseded Claim	185	Wilber E. Hooks, Director Tax Enforcement Division Tennessee Department of Revenue P.O. Box 20207 Nashville, TN 37202	\$5,163.90	Administrative Priority	BH S&B Retail LLC